

CITY OF CARLSBAD
PLANNED MAJOR CAPITAL OUTLAY ITEMS 2005-2006

Org Key	Department	Item Description	Qty	Cost
GENERAL FUND				
0012120	POLICE/FIELD OP'S	Police vehicle equipment package:light bar, in car radio, GPS, etc.	2	52,000
		800 MHz handheld radios	2	11,000
		Subtotal Police Field Op's		63,000
0015020	PARKS	Roofing Repair Storage Block House & Gazebo @ Holiday Park	1	75,000
		Shade Structure La Costa Canyon	1	60,000
		Picnic Table/Bench Replacements	26	32,500
		Stagecoach tennis court windscreen replacement & lighting equip.	1	32,000
		3/4 Ton Truck (includes 800Mhz Radio and light bar) - Hidden Canyon	1	28,100
		1/2 Ton Truck (includes 800Mhz Radio and light bar) - Aviara	1	25,100
		Mower - Aviara	1	25,000
		Backstops @ Calavera Fields 1 & 2	2	24,000
		Compact Truck	1	21,550
		Turf Cart - Pine	1	15,000
		Subtotal Parks		338,250
0015060	FACILITIES	Fire Station #5 Exterior wall water proofing	1	35,000
		Heritage Hall re-roof	1	30,000
		Fire Station #3 Re-roof & rebuild fascia	1	30,000
		Swim complex re-roof	1	25,000
		HVAC Calavera Hills Community Center	1	24,000
		HVAC Roof Package Stagecoach Community Center	1	20,000
		Arts Office re-roof	1	18,000
		Subtotal Facilities		182,000
0016370	TRAFFIC SIGNAL MAINTENANCE	Traffic signal battery back up systems	15	120,000
		Type II Cabinet replacements	8	38,790
		Pedestrian push buttons ADA compliant	256	22,067
		Conduit repair on Cannon and Carlsbad Blvd.	1	20,000
		Subtotal Traffic Signal Maintenance		200,857
TOTAL GENERAL FUND				\$784,107
OTHER FUNDS				
1212110	POLICE ASSET FORFEITURE	Surveillance Van	1	50,000
		Subtotal Police Asset Forfeiture		50,000
1626357	STREET LIGHT MAINTENANCE FUND	24 New Street Lights on Carlsbad Blvd.	24	149,000
		Subtotal Street Light Maintenance Fund		149,000
5026310	RECYCLED WATER	1/2 Ton Truck(includes 800Mhz Radio and light bar)	1	25,100
		Truck, Compact	1	20,000
		Subtotal Recycled Water		45,100
6215061	VEHICLE REPLACEMENT	Sedan, Police	11	330,000
		Ambulances	2	300,000
		Ladder Truck (Quint)	1	825,000
		Sedan, Intermediate	3	72,000
		Sedan, K9	2	60,000
		5 CU Yd Dump Truck	1	60,000
		Sedan, Fullsize	2	56,000
		Sedan, Intermediate, Police	3	54,000
		Mower, Special	2	42,000
		1/2 Ton Truck	2	40,000
		1 Ton Utility Truck	1	30,000
		1 Ton flatbed Truck	1	28,000
		1 Ton, Dump Truck	1	28,000
		SUV, Intermediate 4x4	1	25,000
		3/4 Ton Truck	1	24,000
		Sedan, Hybrid	1	21,000
		Subtotal Vehicle Replacement	35	1,995,000
6401710	INFORMATION TECHNOLOGY	PC Replacement	220	254,829
		Replacement printers: HP Network laser printers	37	51,828
		Replacement monitors	60	24,244
		Microsoft SQL database server	1	21,163
		Subtotal Information Technology		352,064
TOTAL OTHER FUNDS				\$2,591,164
GRAND TOTAL				\$3,375,271

Major Capital Outlay only includes items over \$10,000

**CITY OF CARLSBAD
OUT-OF-STATE TRAVEL REQUESTS 2005-06**

ORG KEY	DEPARTMENT	TRAVEL DESCRIPTION	# OF PEOPLE	DESTINATION	05-06 BUDGET REQUEST
GENERAL FUND					
0010110	CITY COUNCIL	Innovation Groups, Transforming Local Gov't Conference	5	Dayton, OH	6,000
		Legislative Meetings	2	Washington, D.C.	2,000
					8,000
0010310	CITY TREASURER	Association of Public Treasurers US & Can. Annual Conf.	1	Chicago, IL	1,987
					1,987
0011010	CITY MANAGER	Innovation Groups, Transforming Local Gov't Conference	3	Dayton, OH	3,750
		ICMA Best Practices Conference	3	Out of State	4,000
		Innovation Groups Advisory Meetings	2	Michigan	2,000
		Legislative Meetings	5	Washington, D.C.	5,000
		National League of Cities	2	Washington, D.C.	2,000
		ICMA Annual Conference	2	Out of State	3,000
					19,750
0011012	COMMUNICATIONS	CCCOMA	2	Out of State	2,000
		NATOA Conference	3	Washington, D.C.	4,500
					6,500
0011013	VOLUNTEERS	American Volunteer Association Conference	1	Out of State	1,700
					1,700
0011110	ADMINISTRATIVE SERVICES	Innovation Groups - Forum Meetings	1	Western US	1,800
		Innovation Groups, Transforming Local Gov't Conference	1	Dayton, OH	1,500
		ICMA	1	Minneapolis, MN	1,900
					5,200
0011112	STRATEGIC CHANGE TEAM	Innovation Groups, Transforming Local Gov't Conference	1	Dayton, OH	1,500
					1,500
0011210	CITY ATTORNEY	IMLA Annual Conference	1	Savannah, GA	1,800
		IMLA Mid-Year Conference	1	Washington, DC	1,900
		Nat'l College of DA's - Government Civil Practice	1	Santa Fe, NM	1,800
					5,500
0011310	FINANCE	GFOA 2006 Conference	1	Montreal, Quebec	1,300
		Integrated Financial/HR Windows Based Systems Goal	3	Out of State	3,550
		Software Users Conference	3	Out of State	2,100
					6,950
0011510	HUMAN RESOURCES	Western Region Intergovernmental Personnel Asmnt Assoc.	1	Arizona	600
		Linkage	3	Out of State	8,000
		CalPelra Board Meeting	1	Arizona	2,000
		IPMA National Conference	1	Las Vegas, NV	1,600
					12,200
0011610	RECORDS MANAGEMENT	AIIM Annual Conference	1	Philadelphia, PA	2,500
		ARMA Annual Conference	1	Chicago, IL	2,500
		MER Annual Conference	1	Chicago, IL	2,700
					7,700
0012110	POLICE ADMINISTRATION	International Association of Chiefs of Police Annual Conf.	1	Miami, FL	1,500
					1,500
0012120-26	POLICE FIELD OPERATIONS	FBI National Academy	1	Quantico, VA	975
		International Assoc. Identification Forensic Conference	1	Dallas, TX	1,400
					2,375
0012130	POLICE INVESTIGATIONS	Out of state travel for suspect and/or witness interviews	TBD	TBD	1,000
					1,000
0012131	POLICE VICE/NARCOTICS	Out of state travel for suspect and/or witness interviews	TBD	TBD	400
		California Narcotics Officers Assoc. Conference	2	Reno, NV	2,000
					2,400
0012140	POLICE SUPPORT OPERATIONS	Out of state travel for background investigations	1	Out of State	1,000
					1,000
0012146	DISASTER PREPAREDNESS	IAEM Annual Conference	1	Phoenix, AZ	1,500
		NEMA Conference	1	Out of State	1,200
		Contingency Planning West Conference	1	Las Vegas, NV	1,800
					4,500
0012225	FIRE PREVENTION	National Fire Protection Association Annual Conference	1	Out of State	1,000
					1,000
0012220	FIRE - EMERGENCY OPERATIONS	Weapons of Mass Destruction Training	6	Out of State	0
					0
0013010	COMMUNITY DEVELOPMENT	American Planning Association	1	San Antonio, TX	1,700
		International Council of Shopping Centers	1	Las Vegas, NV	1,300
					3,000
0013210	PLANNING	APA Conference	2	San Antonio, TX	3,400
					3,400

**CITY OF CARLSBAD
OUT-OF-STATE TRAVEL REQUESTS 2005-06**

ORG KEY	DEPARTMENT	TRAVEL DESCRIPTION	# OF PEOPLE	DESTINATION	05-06 BUDGET REQUEST
GENERAL FUND					
0013310	GEOGRAPHIC INFO. SYSTEMS	Urban & Regional Information System Association Conf.	1	Kansas City, MO	1,200
					1,200
0013510	ECONOMIC DEVELOPMENT	International Council of Shopping Centers	1	Las Vegas, NV	1,300
					1,300
0014040	LIBRARY/TECHNICAL SERVICES	Sirsi Users Group Conference	1	Nashville, TN	1,700
					1,700
0014050	LIBRARY MEDIA SERVICES	Library Programming Awards NATOA Conference	1	Washington, DC	1,280
					1,280
0014062	CULTURAL ARTS GALLERY	American Association of Museums Conference	1	Boston, MA	1,600
					1,600
0014065	CULTURAL ARTS	Americans for the Arts Annual Convention	1	Out of State	800
					800
0014070	DOVE LIBRARY ADMIN	Public Library Association Sirsi Superconference	2 1	Boston, MA Nashville, TN	4,200 1,600
					5,800
0014510	PARK PLANNING & MANAGEMENT	American Society of Landscape Architects Conference	2	Ft. Lauderdale, FL	3,300
					3,300
0014520	RECREATION-AQUATICS	National Recreation and Parks Association Aquatics Conf. World Waterpark Association Annual Conference	3 3	Austin, TX Las Vegas, NV	2,325 1,725
					4,050
0014527	RECREATION-FEE SUPPORTED	IEG Annual Conference	1	Chicago, IL	3,900
					3,900
0015710	ENGINEERING	AWWA CA NV Section Fall Conference AWWA National Conference Annual District 6 Institute of Transportation Engineers Permits Pluss Annual Conference	2 1 1 1	Reno, NV San Antonio, TX Kalispell, MT Out of State	2,800 2,200 1,700 1,200
					7,900
0016010	PUBLIC WORKS ADMIN.	APWA Conference	1	Minneapolis, MN	3,000
					3,000
TOTAL GENERAL FUND					\$132,992
OTHER FUNDS					
1212110	POLICE - ASSET FORFEITURE	Narcotics Officers Association Annual Conference	1	Reno, NV	1,200
					1,200
5016310	WATER OPERATIONS	Colorado River Water Users Association AWWA Spring Conference Itron Users' Conference Itron Custom Crystal Report Training Harris Utility Billing Conference Hansen Software Conference	1 2 2 1 1 2	Las Vegas, NV Reno, NV Dallas, TX Spokane, WA Out of State Out of State	1,000 1,500 4,600 2,000 2,300 2,700
					14,100
5026310	RECYCLED WATER OPERATIONS	American Backflow Prevention Conference Tri-State Water/Sewer Seminar Western Regional Backflow Conference	1 1 1	Lk Buena Vista, FL Stateline, NV Las Vegas, NV	500 500 500
					1,500
5206375	SOLID WASTE	NRC Congress & Expo	1	Minneapolis, MN	3,600
					3,600
6401710	INFORMATION TECHNOLOGY	Brainshare BiTech Users Conference Sirsi Users Conference Harris Utility Billing Conference TechLearn Web Development Conf Management Conference	1 1 1 1 1 1 2	Salt Lake City, UT Seattle, WA St. Louis, MO Out of State Las Vegas, NV Out of State Out of State	2,300 1,500 1,600 2,500 2,100 2,800 4,000
					16,800
TOTAL OTHER FUNDS					\$37,000
GRAND TOTAL OUT OF STATE TRAVEL					\$169,992

MISCELLANEOUS STATISTICAL INFORMATION 2005-06



Date of Incorporation	July 16, 1952
Type of City	General Law
Form of Government	Council/Manager
Area	42.19 sq. miles
Population (CA Dept of Finance Report 1/1/05)	95,146
Net Assessed Valuation	15,741,121,590

Streets:

Number of Street Lights	6,445
Miles of Streets	295

Fire Protection:

Number of Stations	6
Number of Firefighters & Officers	73

Police Protection:

Number of Stations	1
Number of Sworn Police Officers	109

Water System:

Number of Customers	83,400
Number of Water Connections	25,900
Average Daily Consumption (in Millions of Gallons)	19.1
Miles of Lines and Mains	434

Sewer System:

Number of Customers	62,570
Number of Sewer Connections	20,500
Average Daily Flows (in Millions of Gallons)	7.64
Miles of Sewers	254

Recreation and Culture:

Number of Parks	39
Acres of Parks (Improved Community & Special Use Areas)	295
Acres of Open Space (Special Resource Areas & General City-Owned Open Space)	625
Number of Pools	1
Number of Libraries	2
Number of Materials in Library Collections	373,998

Total Number of Authorized Full-Time City Employees	660
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Source: City of Carlsbad, Finance Department

ACCOUNTING SYSTEMS AND BUDGETARY CONTROL

The City's accounting system is designed around a few basic principles.

1. The City is not one single entity. It is the total of many entities, each with its separate function and legal restrictions on the use of resources. In the private sector, a corporation may have many "subsidiaries" which make up the parent corporation; in the public sector, a city government may have a variety of "funds" that provide the basis for separately recording the financial data related to a specific entity. A fund is an accounting entity with a complete set of self-balancing accounting records. Each fund has been established because of some restriction on the use of resources received by that fund. This report includes the transactions of all entities over which the City Council of the City of Carlsbad have authority (as defined by the Governmental Accounting Standards Board).
2. The City's accounting system operates on a modified accrual basis for all governmental type funds. Governmental funds include the General, Special Revenue, Debt Service, and Capital Projects funds. A modified accrual system is one where (a) revenues are recognized when they are both measurable and collectable within the accounting period, or soon enough after the end of the period to pay liabilities of the period; and (b) expenditures, other than principal and interest on long-term debt, are recorded when liabilities are incurred.
3. The proprietary fund types (the Enterprise funds and the Internal Service funds) use the accrual method of accounting. Revenues are recognized in the period earned and expenses are recognized in the period incurred.
4. Internal controls exist with the accounting system to ensure safety of assets from misappropriation, unauthorized use or disposition, and to maintain the accuracy of financial record keeping. These internal controls must be established consistent with the sound management practices based on the cost/benefit of the controls imposed. The cost of a control should not be excessive in relation to its benefit as viewed by City management. The internal controls in existence within the City's system are sufficient to ensure, in all material aspects, both the safety of the City's assets and the accuracy of the financial record keeping system.
5. Budgetary control is maintained through monthly reports on all revenue and expenditure accounts as well as special reports summarizing the financial position of the City. The City Council has authority to control the budget through adoption of a formal budget at the beginning of each year and by amending the budget as necessary throughout the year. Expenditures should not exceed budgeted figures. All appropriations expire at year-end unless specifically carried into the new fiscal year by Council actions. The Carlsbad Municipal Code requires that the Financial Management Director prepare annually the budget for the City Manager showing estimated revenues and expenditures.
6. Controls on the use and transfers of budget funds are outlined in the adopted budget resolution in the appendix of this document.

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1 A. No expenditure of funds shall be authorized unless sufficient funds have
2 been appropriated by the City Council or City Manager as described below.

3 i. The City Manager may authorize all transfers of funds from account to
4 account within any department.

5 ii. The City Manager may authorize transfers of funds between
6 departments within the same fund in an amount up to \$100,000 per transfer.

7 iii. The City Manager may delegate any of the authority given to him under
8 this resolution.

9 iv. The City Manager may authorize budget adjustments involving offsetting
10 revenues and expenditures; the City Manager may authorize increases in an appropriation for a
11 specific purpose where the appropriation is offset by unbudgeted revenue, which is designated
12 for said specific purpose.

13 v. The City Manager may authorize the transfer of appropriations between
14 accounts and/or capital projects up to \$1,000,000 for the costs associated with the Encina
15 Wastewater Facility (Encina) as authorized by the Encina Wastewater Authority's staff and/or
16 Board. Any increase to the total appropriations for Encina's operating budget and capital
17 program must be approved by the City Council.

18 vi. The City Manager may authorize budget adjustments to increase the
19 appropriations for Workers Compensation and Liability funds operating budget in an amount
20 equal to the increases in costs of claims expenses.

21 vii. The City Council must authorize all transfers of funds from the Council's
22 Contingency Account.

23 B. The City Manager may authorize emergency out of state travel for public
24 safety or emergency services purposes.

25 C. The City Council must authorize any increase in the number of authorized
26 permanent personnel positions above the level identified in Exhibit 3-C.

27 D. The City Manager may authorize the hiring of temporary or part time staff as
28 necessary, within the limits imposed by the controls listed above.

6. That the legal level of budgetary control is the fund level. Budgets may not legally be exceeded at the fund level without appropriate authorization by the City Council.

7. That interest earned on grants may be appropriated during the year for the purpose for which the grant was received.

8. That all appropriations in the Operating Budget and in Capital Improvement Program remaining unexpended at June 30, 2005, are hereby appropriated to the 2005-06 fiscal year

9. That the Finance Director is authorized to make the following budget adjustments to the Encina Capital Projects in the 2004-05 fiscal year:

Encina Building Improvements	\$ 1,287,442
Encina Capital and Staffing	(315,381)
Encina Flow Equalization	119,020
Encina Phase V Expansion	<u>(1,655,498)</u>
Total Budget Decrease	<u>\$ (564,417)</u>

10. That all appropriations for outstanding encumbrances as of June 30, 2005, are hereby continued into 2005-06 for such contracts or obligations.

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PASSED, APPROVED AND ADOPTED at a regular meeting of the Carlsbad City

Council held on the 21st day of JUNE, 2005 by the following vote, to wit:

AYES: Council Members Lewis, Hall, Kulchin, Packard, Sigafoose

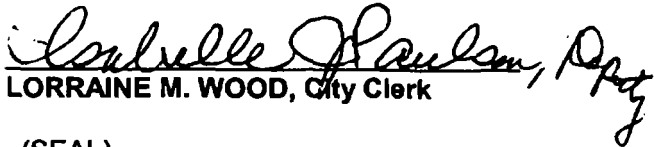
NOES: None

ABSENT: None



CLAUDE A. LEWIS, Mayor

ATTEST:



LORRAINE M. WOOD, City Clerk

(SEAL)

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RESOLUTION NO. 2005-197

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF CARLSBAD, CALIFORNIA, ESTABLISHING THE
2005-06 APPROPRIATION LIMIT AS REQUIRED BY
ARTICLE XIII B OF THE CALIFORNIA STATE
CONSTITUTION AND STATE LAW**

WHEREAS, Article XIII B of the California State Constitution requires that governments annually establish a limit on the appropriation of proceeds of taxes; and

WHEREAS, State law requires that this limit be presented to the governing body of each entity each fiscal year; and

WHEREAS, State law also requires that this limit be published in a newspaper of general circulation to allow public response to the limit as adopted.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carlsbad, California, as follows:

1. That the City Council of the City of Carlsbad, California, does hereby establish and adopt the 2005-06 appropriation limit of one hundred fifty-three million, nine hundred thirty-eight thousand, forty-seven dollars (\$153,938,047) as computed in Exhibit 6-A attached hereto.

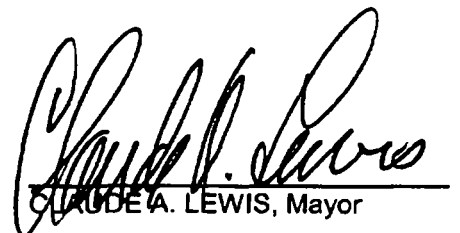
2. That the City Clerk is directed to publish this Resolution in a newspaper of general circulation.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council on the 21st day of JUNE, 2005, by the following vote, to wit:


AYES: Council Members Lewis, Hall, Kulchin, Packard, Sigafosse

NOES: None

ABSENT: None


CLAUDE A. LEWIS, Mayor

ATTEST:


LORRAINE M. WOOD, City Clerk
(SEAL) Deputy

CITY OF CARLSBAD
GANN APPROPRIATIONS LIMIT

The Appropriations Limitation imposed by Proposition 4 and modified by Proposition 111 creates a restriction on the amount of revenue which can be appropriated in any fiscal year. The revenues which are subject to the Limitation are those considered "proceeds of taxes." The basis for calculating the Limit began in fiscal year 1978-79 and is increased based on population growth and inflation.

The major change made by Proposition 111 allows the City to annually choose among the following options for calculating its Gann Limit:

- Population growth of Carlsbad, **OR**
- Population growth within San Diego County, **AND**
- Growth in California per capita income, **OR**
- Growth in non-residential assessed valuation due to new construction in the City.

The factors used to calculate the 2005-06 Limit were:

- Population growth in Carlsbad, **AND**
- Growth in California per capita income

The formula is outlined below:

2004-05 Expenditure Limit	<u>\$142,508,838</u>
% Carlsbad Population Growth	1.0262
Growth in California per capita income	X <u>1.0526</u>
Net Increase Factor	1.0802
2005-06 Limit (2004-05 Limit X Factor)	<u>\$153,938,047</u>
Current Appropriation of Proceeds of Taxes (Subject to the Limit)	\$87,065,832

The spending limit for the City of Carlsbad for 2005-06 is \$153.9 million, with appropriations of "proceeds of taxes" of \$87.1 million. The result of the calculation provides the City with an operating margin of \$66.8 million.

GLOSSARY

Appropriation - A specific amount of money authorized by the City Council for an approved work program or individual project.

Assessed Valuation - A dollar value placed on real estate or other property by San Diego County as a basis for levying property taxes.

Balanced Budget - A budget in which planned expenditures do not exceed planned funds available.

Beginning/Ending Fund Balance - Unencumbered resources available in a fund from the prior/current year after payment of the prior/current year expenses.

Bond - A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Budget - An annual financial plan that identifies revenues, types and levels of services to be provided, and the amount of funds that can be spent. Carlsbad's Operating Budget encompasses one fiscal year, as does the Capital Improvement Program appropriation.

Capital Improvement Program - A multi-year financial plan containing proposed construction of physical assets such as park, street, sewerage, and recreation facilities. This program has identified all projects which are the responsibility of the City between the present to buildout.

Capital Outlay - Equipment (fixed assets) with a value \$1,000 or more and an estimated useful life of more than one year, such as automobiles and office furniture, which appear in the Operating budget.

Cost Allocation - A method used to charge General fund overhead costs to other funds, such as Enterprise funds and Internal Service funds.

Debt Service - The payment of principal and interest on borrowed funds such as bonds.

Department - An organizational unit comprised of programs or divisions. Examples include the Police Department, Library Department, and Human Resources Department.

Encumbrance - A legal obligation to pay funds, an expenditure of which has not yet occurred.

Enterprise Fund - A fund type established to account for the total costs of selected governmental facilities and services that are operated similar to private enterprises. These programs are entirely self-supported, and include the Water and Sanitation Departments.

Expenditure - The actual spending of funds set aside by appropriation for identified goods and services.

Fee - A general term used for any charge levied by government for providing a service or permitting an activity.

Fiscal Year - A twelve-month period of time designated as the budget year. Carlsbad's fiscal year is from July 1 to June 30.

Fund - A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance - The amount of financial resources available for use.

General Fund - The primary fund used by the City for which revenues and expenditures are not legally restricted for use. Examples of departments operating within the General fund include Fire, Library, and the City Manager's Office.

Grant - Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

Growth Management Plan - A comprehensive approach to land-use planning ensuring controlled and managed growth within the City, while providing designated public facilities.

Growth Management Standards - Standards for acceptable service levels that have been established for eleven public facility categories.

Interfund Transfers - Payments from one fund to another fund, primarily for work or services provided.

Internal Service Fund - A fund that provides services to all City departments, and bills the various other funds for services rendered. Examples of Internal Service funds include Fleet Maintenance, Information Systems, and Workers' Compensation Insurance.

Maintenance and Operation - A general category used for classifying expenditures for materials, supplies, and services that are normally used within the fiscal year.

Operating Budget - The annual appropriation of funds for ongoing program costs, which include salaries, benefits, maintenance, operation, and capital outlay items.

Operating Costs - Estimated expenses that can be expected to occur following the construction of a Capital Improvement Project.

Personnel - Costs associated with providing the staff necessary to provide the desired levels of services. Included are both salary and benefit costs.

Revenues - Amount of funds received from the collection of taxes, fees, permits, licenses, interest, and grants during the fiscal year.

Special Revenue Funds - A fund that collects revenues that are restricted by the City, State, or federal government as the method by which they may be spent.

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